

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

DONALD J. TRUMP,

*Plaintiff,*

v.

COMMITTEE ON WAYS AND MEANS,  
UNITED STATES HOUSE OF  
REPRESENTATIVES, *et al.*,

*Defendants.*

Case No. 1:19-cv-02173-TNM

**STATE DEFENDANTS' OBJECTION TO PLAINTIFF'S  
NOTICE OF RELATED CASE**

Defendants Letitia James, sued in her official capacity as Attorney General of the State of New York, and Michael R. Schmidt, sued in his official capacity as Commissioner of the New York State Department of Taxation and Finance ("DTF") (collectively, the "State Defendants"), object to Plaintiff's designation of this case as related to an action styled *Committee on Ways and Means, United States House of Representatives v. United State Department of the Treasury, et al.*, No. 1:19-cv-1974-TNM (D.D.C.) (hereafter "Treasury Action"). *See* Plaintiff's Notice of Designation of Related Civil Case, ECF No. 2 ("Notice").

Plaintiff asserts that this case is related to the Treasury Action because it purportedly involves common issues of fact and grows out of the same events. *See* Notice at 1. Plaintiff's attempt to avoid the presumptive random assignment procedure should be rejected because the facts and legal claims at issue here and the events giving rise to this action are unrelated to those in the Treasury Action. This case involves two claims: (i) a First Amendment challenge to a

newly-enacted New York statute known as the “TRUST Act,” a copy of which is attached as Exhibit 1, which permits the chairpersons of three Congressional committees to request New York state tax returns for specified elected officials and others from DTF on certain conditions; and (ii) a challenge to the authority of the Chairperson of the House Committee on Ways and Means (“Committee”) to make a request under the TRUST Act consistent with the U.S. House of Representatives Rules (“House Rules”) and Article I of the Constitution. The subject matter of the Treasury Action is completely different. In that case, the Committee sued the Treasury Department and its Secretary and the Internal Revenue Service (“IRS”) and its Commissioner to enforce the Committee’s request for Plaintiff’s *federal* tax returns pursuant to an entirely different and unrelated statute, Section 6103(f) of the Internal Revenue Code (“Code”), and to enforce the Committee’s duly-issued subpoenas for nearly identical information.

Neither the Plaintiff nor the State Defendants are named in the Treasury Action and none of the defendants in the Treasury Action are parties to this case. The Treasury Action raises no legal or factual claims involving the House Rules, Article I of the Constitution, the First Amendment, or the TRUST Act. The Treasury Action arises out of the Committee’s effort to obtain federal tax returns from a federal agency under federal law and its own subpoena power, whereas this action challenges the Committee’s authority to make a request for state tax returns from a state agency under state law. Treating these two cases as related would not promote judicial economy, nor would Plaintiff suffer any prejudice if this case – like nearly every other case filed in this District – were randomly assigned in the interests of ensuring greater public confidence in the integrity of the judicial process, guaranteeing fair and equal distribution of cases, avoiding public perception or appearance of favoritism in assignments, and reducing opportunities for judge-shopping. Deeming this case related to the Treasury Action would

contravene the strict standard this Court has steadfastly applied for decades under Local Civil Rule 40.5(a)(3).

## **I. Background**

In this case, Plaintiff asserts two causes of action. In Count I, Plaintiff asserts that any attempt by the Chairperson of the Committee to invoke the TRUST Act to request Plaintiff's state tax returns would exceed the scope of the Committee's lawful authority in violation of Article I of the Constitution and the House Rules. Complaint (ECF No. 1) at ¶¶ 70-72. In Count II, Plaintiff asserts that the TRUST Act, which permits the Committee Chairperson (among others) to request state tax returns filed with DTF by the president, vice president, members of Congress representing New York, members of the president's executive staff, officials in a position subject to Senate confirmation, and various New York State officials (*see* Exhibit 1), facially violates the Plaintiff's First Amendment rights as it was allegedly enacted to discriminate and retaliate against the Plaintiff for his politics and speech. *Id.* at ¶¶ 74-76.

## **II. Standard Of Review**

"The general rule governing all new cases filed in this courthouse is that they are to be randomly assigned." *Tripp v. Exec. Office of President*, 196 F.R.D. 201, 202 (D.D.C. 2000); *see also Boyd v. Farrin*, No. 12-cv-1893-PLF, 2012 WL 6106415, at \*1 (D.D.C. Dec. 10, 2012). The "rationale behind random case assignment is that it guarantees fair and equal distribution of cases to all judges, avoids public perception or appearance of favoritism in assignments, and reduces opportunities for judge-shopping." *Wash. All. of Tech. Workers v. U.S. Dep't of Homeland Sec.*, No. 16-cv-1170, 2016 WL 11184186, at \*2 (D.D.C. June 24, 2016) (internal quotations omitted); *see also Dakota Rural Action v. United States Dep't of Agriculture*, No. 18-cv-2852-BAH, 2019 WL 1440134, at \*1 (D.D.C. April 1, 2019). The "related case" rule set forth in Local Civil Rule 40.5 establishes an exception that "rests primarily on considerations of

judicial economy and aims to prevent the inefficiency inherent in having two judges handling cases that are so related that they involve common factual issues or grow out of the same event or transaction.” *Boyd*, 2012 WL 6106415, at \*1 (internal quotations omitted).

Among the four bases for determining that cases are sufficiently related to be assigned to the same judge, Plaintiff relies on two: that this case and the Treasury Action “involve[] common issues of fact” and “grow[] out of the same event or transaction.” Notice at 1. Because it is Plaintiff who is requesting the related-case designation, he bears the burden of showing that the cases are related under Local Civil Rule 40.5. *See Dakota*, 2019 WL 1440134, at \*1; *Dale v. Exec. Office of President*, 121 F. Supp. 2d 35, 37 (D.D.C. 2000). “The burden on the party claiming relation is heavy as random assignment of cases is essential to the public’s confidence in an impartial judiciary” and “[d]eviating from that foundational principle is appropriate only if the relationship between the two cases is certain.” *Dakota*, 2019 WL 1440134, at \*1.

### **III. The Treasury Action And This Case Share No Common Issues of Fact And Arise From Different Events**

In this case, Plaintiff challenges the Committee’s authority under Article I of the Constitution and the House Rules to request documents from *state* officials under the TRUST Act and seeks to invalidate the TRUST Act as facially unconstitutional under the First Amendment. These claims, if and when they are addressed on the merits, will involve a factual and legal analysis of the Committee’s authority to invoke the TRUST Act under its delegated legislative and oversight functions under Article I of the Constitution and the House Rules (assuming, *arguendo*, that a claim against the Committee is even viable under the Speech and Debate Clause (*see Eastland v. United States Servicemen’s Fund*, 421 U.S. 491 (1975)), and a factual and legal analysis of the provisions of the TRUST Act, including the governmental interests that it serves.



In stark contrast, the Treasury Action was commenced by the Committee against *federal* officials and agencies to enforce a request by the Committee pursuant to Section 6103(f) of the Code and subsequently-issued subpoenas and invokes primarily the Committee’s subpoena power and this Court’s powers under the Administrative Procedures Act, 5 U.S.C. § 706, *et seq.* It has nothing to do with the TRUST Act (or any other New York statute for that matter), and will not involve any analysis of factual or legal issues involving the constitutional validity of, implementation of, or governmental interests served by, the TRUST Act. Nor will the Treasury Action require the Court to assess the Committee’s authority under the Constitution or House Rules to invoke a statute permitting access to the New York State income tax returns filed by certain enumerated elected and appointed government officials. Simply put, there is no judicial efficiency to be gained by having a single judge preside over both this case and the Treasury Action; the cases involve different parties, different factual and legal claims, and different laws.

Because the cases involve no common set of facts, Plaintiff’s related case argument is even weaker than the argument presented in *Dakota*, where the two cases “require[d] analyzing the same *kinds* of facts” yet this Court held that was still “insufficient to support a claim of relation.”<sup>1</sup> *Dakota*, 2019 WL 1440134, at \*2 (emphasis in original). In *Dakota*, the Court concluded that finding the two cases related “would sweep too broadly, encompassing multiple actions implicating common analyses of common types of facts.” *Id.* *A fortiori*, a finding that this case and the Treasury Action are related would certainly “sweep too broadly.” *Id.*

Similarly, this case and the Treasury Action arise from different and distinct events. This case arises out of the passage of the TRUST Act and the *potential* for the Committee Chairperson

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<sup>1</sup> Even where, contrary to here, there are a minimal number of common issues of fact, this Court has held that to be completely insufficient to satisfy the related-case standard. *Dale*, 121 F. Supp. 2d at 37.

to invoke the TRUST Act provisions to request Plaintiff's New York State tax returns from DTF. The Treasury Action arises out of the Committee's *actual* request for Plaintiff's federal tax returns pursuant to Section 6103(f) of the Code and the Committee's efforts to enforce subsequently-issued subpoenas for nearly identical information. There is no common event giving rise to both cases.

#### **IV. Conclusion**

The Treasury Action and this case are not "so related" that significant judicial efficiencies would be achieved by departing from this Court's strictly-enforced presumptive rule of random assignment. *See Boyd*, 2012 WL 6106415, at \*1. Therefore, the Court should transfer the case to the Court's Calendar Committee for random reassignment.

Dated: New York, New York  
July 25, 2019

LETITIA JAMES  
Attorney General of the State of New York

By: /s/ Andrew Amer  
Andrew Amer  
Special Litigation Counsel  
28 Liberty Street, 17<sup>th</sup> Floor  
New York, New York 10005  
(212) 416-6127  
[Andrew.amer@ag.ny.gov](mailto:Andrew.amer@ag.ny.gov)

*Attorney for Defendants Letitia James, in her  
official capacity, and Michael R. Schmidt, in  
his official capacity*

# Exhibit A

**S06146 Text:**

# STATE OF NEW YORK

6146

2019-2020 Regular Sessions

## IN SENATE

May 19, 2019

Introduced by Sen. HOYLMAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law and the administrative code of the city of New York, in relation to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances; and to repeal subdivision 1-a of section 491 of the tax law related thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subsection (f-1) of section 697 of the tax law, as added by  
2 a chapter of the laws of 2019 amending the tax law and the administra-  
3 tive code of the city of New York, relating to requiring the commission-  
4 er of taxation and finance to cooperate with investigations by certain  
5 committees of the United States Congress under certain circumstances, as  
6 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
7 to read as follows:  
8 (f-1) Cooperation with investigations by certain committees of the  
9 United States Congress.--(1) Notwithstanding the provisions of  
10 subsection (e) of this section, upon written request from the chair-  
11 person of the committee on ways and means of the United States House of  
12 Representatives, the chairperson of the committee on finance of the  
13 United States Senate, or the chairperson of the joint committee on taxa-  
14 tion of the United States Congress, the commissioner shall furnish such  
15 committee with any current or prior year reports or returns specified in  
16 such request that were filed under this article [~~specified in such~~  
17 ~~request~~] by the president of the United States, vice-president of the  
18 United States, member of the United States Congress representing New  
19 York state, or any person who served in or was employed by the executive  
20 branch of the government of the United States on the executive staff of  
21 the president, in the executive office of the president, or in an  
22 acting or confirmed capacity in a position subject to confirmation by

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD10448-13-9



1 the United States senate; or, in New York state: a statewide elected  
 2 official, as defined in paragraph (a) of subdivision one of section  
 3 seventy-three-a of the public officers law; a state officer or employ-  
 4 ee, as defined in subparagraph (i) of paragraph (c) of subdivision one  
 5 of such section seventy-three-a; a political party chairperson, as  
 6 defined in paragraph (h) of subdivision one of such section seventy-  
 7 three-a; a local elected official, as defined in subdivisions one and  
 8 two of section eight hundred ten of the general municipal law; a person  
 9 appointed, pursuant to law, to serve due to vacancy or otherwise in the  
 10 position of a local elected official, as defined in subdivisions one and  
 11 two of section eight hundred ten of the general municipal law; a member  
 12 of the state legislature; or a judge or justice of the unified court  
 13 system; provided however that, prior to furnishing any report or return,  
 14 the commissioner shall redact any [information the disclosure of which,  
 15 in the judgment of the commissioner, would violate state or federal law  
 16 or would constitute an unwarranted invasion of personal privacy, such  
 17 as] copy of a federal return (or portion thereof) attached to, or any  
 18 information on a federal return that is reflected on, such report or  
 19 return, and any social security numbers, account numbers and residential  
 20 address information.

21 (2) ~~[Such permission shall be granted only if]~~ No reports or returns  
 22 shall be furnished pursuant to this subsection unless the chairperson of  
 23 the requesting committee certifies in writing that such reports or  
 24 returns have been requested ~~[for a specified and legitimate legislative~~  
 25 ~~purpose,]~~ related to, and in furtherance of, a legitimate task of the  
 26 Congress, that the requesting committee has made a written request to  
 27 the United States secretary of the treasury for related federal returns  
 28 or return information, pursuant to 26 U.S.C. Section 6103(f), and that  
 29 if such requested reports or returns [will be] are inspected by and/or  
 30 submitted to another committee, to the United States House of Represen-  
 31 tatives, or to the United States Senate, then such inspection and/or  
 32 submission shall occur in a manner consistent with federal law as  
 33 informed by the requirements and procedures established in 26 U.S.C.  
 34 Section 6103(f).

35 § 2. Subdivision 6 of section 202 of the tax law, as added by a chap-  
 36 ter of the laws of 2019 amending the tax law and the administrative code  
 37 of the city of New York, relating to requiring the commissioner of taxa-  
 38 tion and finance to cooperate with investigations by certain committees  
 39 of the United States Congress under certain circumstances, as proposed  
 40 in legislative bills numbers S. 5072-A and A.7194-A, is amended to read  
 41 as follows:

42 6. (a) Notwithstanding the provisions of subdivision one of this  
 43 section, upon written request from the chairperson of the committee on  
 44 ways and means of the United States House of Representatives, the chair-  
 45 person of the committee on finance of the United States Senate, or the  
 46 chairperson of the joint committee on taxation of the United States  
 47 Congress, the commissioner shall furnish such committee with any current  
 48 or prior year reports specified in such request that were filed under  
 49 this article [specified in such request] by the president of the United  
 50 States, vice-president of the United States, member of the United States  
 51 Congress representing New York state, or any person who served in or was  
 52 employed by the executive branch of the government of the United States  
 53 on the executive staff of the president, in the executive office of the  
 54 president, or in an acting or confirmed capacity in a position subject  
 55 to confirmation by the United States senate; or, in New York state: a  
 56 statewide elected official, as defined in paragraph (a) of subdivision



1 one of section seventy-three-a of the public officers law; a state  
 2 officer or employee, as defined in subparagraph (i) of paragraph (c) of  
 3 subdivision one of such section seventy-three-a; a political party  
 4 chairperson, as defined in paragraph (h) of subdivision one of such  
 5 section seventy-three-a; a local elected official, as defined in subdivi-  
 6 sions one and two of section eight hundred ten of the general municipi-  
 7 pal law; a person appointed, pursuant to law, to serve due to vacancy or  
 8 otherwise in the position of a local elected official, as defined in  
 9 subdivisions one and two of section eight hundred ten of the general  
 10 municipal law; a member of the state legislature; or a judge or justice  
 11 of the unified court system; or filed by a partnership, firm, associ-  
 12 ation, corporation, joint-stock company, trust or similar entity direct-  
 13 ly or indirectly controlled by any individual listed in this paragraph,  
 14 whether by contract, through ownership or control of a majority interest  
 15 in such entity, or otherwise, or filed by a partnership, firm, associ-  
 16 ation, corporation, joint-stock company, trust or similar entity of  
 17 which any individual listed in this paragraph holds ten percent or more  
 18 of the voting securities of such entity; provided however that, prior to  
 19 furnishing any report, the commissioner shall redact any [information  
 20 the disclosure of which, in the judgment of the commissioner, would  
 21 violate state or federal law or would constitute an unwarranted invasion  
 22 of personal privacy, such as] copy of a federal return (or portion ther-  
 23 eof) attached to, or any information on a federal return that is  
 24 reflected on, such report, and any social security numbers, account  
 25 numbers and residential address information.

26 (b) ~~[Such permission shall be granted only if]~~ No reports shall be  
 27 furnished pursuant to this subdivision unless the chairperson of the  
 28 requesting committee certifies in writing that such reports have been  
 29 requested ~~[for a specified and legitimate legislative purpose,]~~ related  
 30 to, and in furtherance of, a legitimate task of the Congress, that the  
 31 requesting committee has made a written request to the United States  
 32 secretary of the treasury for related federal reports or report informa-  
 33 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested  
 34 reports [will be] are inspected by and/or submitted to another commit-  
 35 tee, to the United States House of Representatives, or to the United  
 36 States Senate, then such inspection and/or submission shall occur in a  
 37 manner consistent with the federal law as informed by requirements and  
 38 procedures established in 26 U.S.C. Section 6103(f).

39 § 3. Subdivision 16 of section 211 of the tax law, as added by a chap-  
 40 ter of the laws of 2019 amending the tax law and the administrative code  
 41 of the city of New York, relating to requiring the commissioner of taxa-  
 42 tion and finance to cooperate with investigations by certain committees  
 43 of the United States Congress under certain circumstances, as proposed  
 44 in legislative bills numbers S. 5072-A and A.7194-A, is amended to read  
 45 as follows:

46 16. (a) Notwithstanding the provisions of subdivision eight of this  
 47 section, upon written request from the chairperson of the committee on  
 48 ways and means of the United States House of Representatives, the chair-  
 49 person of the committee on finance of the United States Senate, or the  
 50 chairperson of the joint committee on taxation of the United States  
 51 Congress, the commissioner shall furnish such committee with any current  
 52 or prior year reports specified in such request that were filed under  
 53 this article ~~[specified in such request]~~ by the president of the United  
 54 States, vice-president of the United States, member of the United States  
 55 Congress representing New York state, or any person who served in or was  
 56 employed by the executive branch of the government of the United States



1 on the executive staff of the president, in the executive office of the  
2 president, or in an acting or confirmed capacity in a position subject  
3 to confirmation by the United States senate; or, in New York state: a  
4 statewide elected official, as defined in paragraph (a) of subdivision  
5 one of section seventy-three-a of the public officers law; a state  
6 officer or employee, as defined in subparagraph (i) of paragraph (c) of  
7 subdivision one of such section seventy-three-a; a political party  
8 chairperson, as defined in paragraph (h) of subdivision one of such  
9 section seventy-three-a; a local elected official, as defined in subdivi-  
10 sions one and two of section eight hundred ten of the general municip-  
11 al law; a person appointed, pursuant to law, to serve due to vacancy or  
12 otherwise in the position of a local elected official, as defined in  
13 subdivisions one and two of section eight hundred ten of the general  
14 municipal law; a member of the state legislature; or a judge or justice  
15 of the unified court system, or filed by a partnership, firm, associ-  
16 ation, corporation, joint-stock company, trust or similar entity direct-  
17 ly or indirectly controlled by any individual listed in this paragraph,  
18 whether by contract, through ownership or control of a majority interest  
19 in such entity, or otherwise, or filed by a partnership, firm, associ-  
20 ation, corporation, joint-stock company, trust or similar entity of  
21 which any individual listed in this paragraph holds ten percent or more  
22 of the voting securities of such entity; provided however that, prior to  
23 furnishing any report, the commissioner shall redact any [information  
24 the disclosure of which, in the judgment of the commissioner, would  
25 violate state or federal law or would constitute an unwarranted invasion  
26 of personal privacy, such as] copy of a federal return (or portion ther-  
27 eof) attached to, or any information on a federal return that is  
28 reflected on, such report, and any social security numbers, account  
29 numbers and residential address information.

30 (b) ~~[Such permission shall be granted only if]~~ No reports shall be  
31 furnished pursuant to this subdivision unless the chairperson of the  
32 requesting committee certifies in writing that such reports have been  
33 requested ~~[for a specified and legitimate legislative purpose,]~~ related  
34 to, and in furtherance of, a legitimate task of the Congress, that the  
35 requesting committee has made a written request to the United States  
36 secretary of the treasury for related federal reports or report informa-  
37 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested  
38 reports ~~[will be]~~ are inspected by and/or submitted to another commit-  
39 tee, to the United States House of Representatives, or to the United  
40 States Senate, then such inspection and/or submission shall occur in a  
41 manner consistent with federal law as informed by the requirements and  
42 procedures established in 26 U.S.C. Section 6103(f).

43 § 4. Subdivision (g) of section 314 of the tax law, as added by a  
44 chapter of the laws of 2019 amending the tax law and the administrative  
45 code of the city of New York, relating to requiring the commissioner of  
46 taxation and finance to cooperate with investigations by certain commit-  
47 tees of the United States Congress under certain circumstances, as  
48 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
49 to read as follows:

50 (g) Cooperation with investigations by certain committees of the  
51 United States Congress.--(1) Notwithstanding the provisions of subdivi-  
52 sion (a) of this section, upon written request from the chairperson of  
53 the committee on ways and means of the United States House of Represen-  
54 tatives, the chairperson of the committee on finance of the United  
55 States Senate, or the chairperson of the joint committee on taxation of  
56 the United States Congress, the commissioner shall furnish such commit-



tee with any current or prior year returns specified in such request ~~that were~~ filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return, the commissioner shall redact any [~~information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested [~~for a specified and legitimate legislative purpose,~~] related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or return information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested returns [~~will be~~] are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 5. Subdivision 5 of section 437 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

5. (a) Notwithstanding the provisions of subdivision one of this section, upon written request from the chairperson of the committee on



ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any current or prior year returns or reports specified in such request that were filed under this article ~~[specified in such request]~~ by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return or report, the commissioner shall redact any ~~[information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as]~~ copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return or report, and any social security numbers, account numbers and residential address information.

(b) ~~[Such permission shall be granted only if]~~ No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested ~~[for a specified and legitimate legislative purpose,]~~ related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or reports or return or report information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested returns or reports ~~[will be]~~ are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 6. Subdivision 1-a of section 491 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain commit-



tees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is REPEALED.

§ 7. Subdivision (a-1) of section 499 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(a-1) Cooperation with investigations by certain committees of the United States Congress. (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any current or prior year returns or reports specified in such request that were filed under this article [~~specified in such request~~] by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return or report, the commissioner shall redact any [~~information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as~~] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return or report, and any social security numbers, account numbers and residential address information.

(2) [~~Such permission shall be granted only if~~] No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested [~~for a specified and legitimate legislative~~



1 ~~purpose,~~ related to, and in furtherance of, a legitimate task of the  
2 Congress, that the requesting committee has made a written request to  
3 the United States secretary of the treasury for related federal reports  
4 or returns or report or return information, pursuant to 26 U.S.C.  
5 Section 6103(f), and that if such requested returns or reports ~~[will be]~~  
6 are inspected by and/or submitted to another committee, to the United  
7 States House of Representatives, or to the United States Senate, then  
8 such inspection and/or submission shall occur in a manner consistent  
9 with federal law as informed by the requirements and procedures estab-  
10 lished in 26 U.S.C. Section 6103(f).

11 § 8. Subdivision 6 of section 514 of the tax law, as added by a chap-  
12 ter of the laws of 2019 amending the tax law and the administrative code  
13 of the city of New York, relating to requiring the commissioner of taxa-  
14 tion and finance to cooperate with investigations by certain committees  
15 of the United States Congress under certain circumstances, as proposed  
16 in legislative bills numbers S. 5072-A and A.7194-A, is amended to read  
17 as follows:

18 6. (a) Notwithstanding the provisions of subdivision one of this  
19 section, upon written request from the chairperson of the committee on  
20 ways and means of the United States House of Representatives, the chair-  
21 person of the committee on finance of the United States Senate, or the  
22 chairperson of the joint committee on taxation of the United States  
23 Congress, the commissioner shall furnish such committee with any current  
24 or prior year returns or reports specified in such request that were  
25 filed under this article ~~[specified in such request]~~ by the president of  
26 the United States, vice-president of the United States, member of the  
27 United States Congress representing New York state, or any person who  
28 served in or was employed by the executive branch of the government of  
29 the United States on the executive staff of the president, in the exec-  
30 utive office of the president, or in an acting or confirmed capacity in  
31 a position subject to confirmation by the United States senate; or, in  
32 New York state: a statewide elected official, as defined in paragraph  
33 (a) of subdivision one of section seventy-three-a of the public officers  
34 law; a state officer or employee, as defined in subparagraph (i) of  
35 paragraph (c) of subdivision one of such section seventy-three-a; a  
36 political party chairperson, as defined in paragraph (h) of subdivision  
37 one of such section seventy-three-a; a local elected official, as  
38 defined in subdivisions one and two of section eight hundred ten of the  
39 general municipal law; a person appointed, pursuant to law, to serve due  
40 to vacancy or otherwise in the position of a local elected official, as  
41 defined in subdivisions one and two of section eight hundred ten of the  
42 general municipal law; a member of the state legislature; or a judge or  
43 justice of the unified court system; or filed by a partnership, firm,  
44 association, corporation, joint-stock company, trust or similar entity  
45 directly or indirectly controlled by any individual listed in this para-  
46 graph, whether by contract, through ownership or control of a majority  
47 interest in such entity, or otherwise, or filed by a partnership, firm,  
48 association, corporation, joint-stock company, trust or similar entity  
49 of which any individual listed in this paragraph holds ten percent or  
50 more of the voting securities of such entity; provided however that,  
51 prior to furnishing any return or report, the commissioner shall redact  
52 any ~~[information the disclosure of which, in the judgment of the commis-~~  
53 ~~sioner, would violate state or federal law or would constitute an unwar-~~  
54 ~~anted invasion of personal privacy, such as]~~ copy of a federal return  
55 (or portion thereof) attached to, or any information on a federal return



1 that is reflected on, such return or report, and any social security  
2 numbers, account numbers and residential address information.

3 (b) ~~[Such permission shall be granted only if]~~ No returns or reports  
4 shall be furnished pursuant to this subdivision unless the chairperson  
5 of the requesting committee certifies in writing that such returns or  
6 reports have been requested ~~[for a specified and legitimate legislative~~  
7 ~~purpose,]~~ related to, and in furtherance of, a legitimate task of the  
8 Congress, that the requesting committee has made a written request to  
9 the United States secretary of the treasury for related federal returns  
10 or reports or return or report information, pursuant to 26 U.S.C.  
11 Section 6103(f), and that if such requested returns or reports ~~[will be]~~  
12 are inspected by and/or submitted to another committee, to the United  
13 States House of Representatives, or to the United States Senate, then  
14 such inspection and/or submission shall occur in a manner consistent  
15 with federal law as informed by the requirements and procedures estab-  
16 lished in 26 U.S.C. Section 6103(f).

17 § 9. Subsection (b-1) of section 994 of the tax law, as added by a  
18 chapter of the laws of 2019 amending the tax law and the administrative  
19 code of the city of New York, relating to requiring the commissioner of  
20 taxation and finance to cooperate with investigations by certain commit-  
21 tees of the United States Congress under certain circumstances, as  
22 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
23 to read as follows:

24 (b-1) Cooperation with investigations by certain committees of the  
25 United States Congress. (1) Notwithstanding the provisions of subsection  
26 (a) of this section, upon written request from the chairperson of the  
27 committee on ways and means of the United States House of Represen-  
28 tatives, the chairperson of the committee on finance of the United  
29 States Senate, or the chairperson of the joint committee on taxation of  
30 the United States Congress, the commissioner shall furnish such commit-  
31 tee with any current or prior year reports or returns specified in such  
32 request that were filed under this article ~~[specified in such request]~~  
33 by the president of the United States, vice-president of the United  
34 States, member of the United States Congress representing New York  
35 state, or any person who served in or was employed by the executive  
36 branch of the government of the United States on the executive staff of  
37 the president, in the executive office of the president, or in an  
38 acting or confirmed capacity in a position subject to confirmation by  
39 the United States senate; or, in New York state: a statewide elected  
40 official, as defined in paragraph (a) of subdivision one of section  
41 seventy-three-a of the public officers law; a state officer or employ-  
42 ee, as defined in subparagraph (i) of paragraph (c) of subdivision one  
43 of such section seventy-three-a; a political party chairperson, as  
44 defined in paragraph (h) of subdivision one of such section seventy-  
45 three-a; a local elected official, as defined in subdivisions one and  
46 two of section eight hundred ten of the general municipal law; a person  
47 appointed, pursuant to law, to serve due to vacancy or otherwise in the  
48 position of a local elected official, as defined in subdivisions one and  
49 two of section eight hundred ten of the general municipal law; a member  
50 of the state legislature; or a judge or justice of the unified court  
51 system; or filed by a partnership, firm, association, corporation,  
52 joint-stock company, trust or similar entity directly or indirectly  
53 controlled by any individual listed in this paragraph, whether by  
54 contract, through ownership or control of a majority interest in such  
55 entity, or otherwise, or filed by a partnership, firm, association,  
56 corporation, joint-stock company, trust or similar entity of which any



1 individual listed in this paragraph holds ten percent or more of the  
2 voting securities of such entity; provided however that, prior to  
3 furnishing any report or return, the commissioner shall redact any  
4 ~~[information the disclosure of which, in the judgment of the commission-~~  
5 ~~er, would violate state or federal law or would constitute an unwar-~~  
6 ~~ranted invasion of personal privacy, such as]~~ copy of a federal return  
7 (or portion thereof) attached to, or any information on a federal return  
8 that is reflected on, such report or return, and any social security  
9 numbers, account numbers and residential address information.

10 (2) ~~[Such permission shall be granted only if]~~ No reports or returns  
11 shall be furnished pursuant to this subsection unless the chairperson of  
12 the requesting committee certifies in writing that such reports or  
13 returns have been requested ~~[for a specified and legitimate legislative~~  
14 ~~purpose,]~~ related to, and in furtherance of, a legitimate task of the  
15 Congress, that the requesting committee has made a written request to  
16 the United States secretary of the treasury for related federal reports  
17 or returns or report or return information, pursuant to 26 U.S.C.  
18 Section 6103(f), and that if such requested reports or returns ~~[will be]~~  
19 are inspected by and/or submitted to another committee, to the United  
20 States House of Representatives, or to the United States Senate, then  
21 such inspection and/or submission shall occur in a manner consistent  
22 with federal law as informed by the requirements and procedures estab-  
23 lished in 26 U.S.C. Section 6103(f).

24 § 10. Subdivision (h) of section 1146 of the tax law, as added by a  
25 chapter of the laws of 2019 amending the tax law and the administrative  
26 code of the city of New York, relating to requiring the commissioner of  
27 taxation and finance to cooperate with investigations by certain commit-  
28 tees of the United States Congress under certain circumstances, as  
29 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
30 to read as follows:

31 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
32 section, upon written request from the chairperson of the committee on  
33 ways and means of the United States House of Representatives, the chair-  
34 person of the committee on finance of the United States Senate, or the  
35 chairperson of the joint committee on taxation of the United States  
36 Congress, the commissioner shall furnish such committee with any current  
37 or prior year returns or reports specified in such request that were  
38 filed under this article ~~[specified in such request]~~ by the president of  
39 the United States, vice-president of the United States, member of the  
40 United States Congress representing New York state, or any person who  
41 served in or was employed by the executive branch of the government of  
42 the United States on the executive staff of the president, in the exec-  
43 utive office of the president, or in an acting or confirmed capacity in  
44 a position subject to confirmation by the United States senate; or, in  
45 New York state: a statewide elected official, as defined in paragraph  
46 (a) of subdivision one of section seventy-three-a of the public officers  
47 law; a state officer or employee, as defined in subparagraph (i) of  
48 paragraph (c) of subdivision one of such section seventy-three-a; a  
49 political party chairperson, as defined in paragraph (h) of subdivision  
50 one of such section seventy-three-a; a local elected official, as  
51 defined in subdivisions one and two of section eight hundred ten of the  
52 general municipal law; a person appointed, pursuant to law, to serve due  
53 to vacancy or otherwise in the position of a local elected official, as  
54 defined in subdivisions one and two of section eight hundred ten of the  
55 general municipal law; a member of the state legislature, or a judge or  
56 justice of the unified court system; or filed by a partnership, firm,



association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return or report, the commissioner shall redact any ~~information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as~~ copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such report or return, and any social security numbers, account numbers and residential address information.

(2) ~~[Such permission shall be granted only if]~~ No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns or reports have been requested ~~[for a specified and legitimate legislative purpose,]~~ related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or reports or return or report information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested returns or reports ~~will be~~ are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 11. Subdivision (g) of section 1287 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(g) (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any current or prior year returns specified in such request that were filed under this article ~~[specified in such request]~~ by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general munici-



pal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return, the commissioner shall redact any ~~information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as~~ copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) ~~[Such permission shall be granted only if]~~ No returns or reports shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested ~~[for a specified and legitimate legislative purpose,]~~ related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or reports or return or report information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested returns ~~[will be]~~ are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with federal law as informed by the requirements and procedures established in 26 U.S.C. Section 6103(f).

§ 12. Subdivision (f) of section 1296 of the tax law, as added by a chapter of the laws of 2019 amending the tax law and the administrative code of the city of New York, relating to requiring the commissioner of taxation and finance to cooperate with investigations by certain committees of the United States Congress under certain circumstances, as proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(f) (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any current or prior year returns or reports specified in such request that were filed under this article ~~[specified in such request]~~ by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers



1 law; a state officer or employee, as defined in subparagraph (i) of  
 2 paragraph (c) of subdivision one of such section seventy-three-a; a  
 3 political party chairperson, as defined in paragraph (h) of subdivision  
 4 one of such section seventy-three-a; a local elected official, as  
 5 defined in subdivisions one and two of section eight hundred ten of the  
 6 general municipal law; a person appointed, pursuant to law, to serve due  
 7 to vacancy or otherwise in the position of a local elected official, as  
 8 defined in subdivisions one and two of section eight hundred ten of the  
 9 general municipal law; a member of the state legislature; or a judge or  
 10 justice of the unified court system; or filed by a partnership, firm,  
 11 association, corporation, joint-stock company, trust or similar entity  
 12 directly or indirectly controlled by any individual listed in this para-  
 13 graph, whether by contract, through ownership or control of a majority  
 14 interest in such entity, or otherwise, or filed by a partnership, firm,  
 15 association, corporation, joint-stock company, trust or similar entity  
 16 of which any individual listed in this paragraph holds ten percent or  
 17 more of the voting securities of such entity; provided however that,  
 18 prior to furnishing any return or report, the commissioner shall redact  
 19 any [information the disclosure of which, in the judgment of the commis-  
 20 sioner, would violate state or federal law or would constitute an unwar-  
 21 ranted invasion of personal privacy, such as] copy of a federal return  
 22 (or portion thereof) attached to, or any information on a federal return  
 23 that is reflected on, such return or report, and any social security  
 24 numbers, account numbers and residential address information.

25 (2) ~~[Such permission shall be granted only if]~~ No returns or reports  
 26 shall be furnished pursuant to this subdivision unless the chairperson  
 27 of the requesting committee certifies in writing that such returns or  
 28 reports have been requested ~~[for a specified and legitimate legislative~~  
 29 ~~purpose,]~~ related to, and in furtherance of, a legitimate task of the  
 30 Congress, that the requesting committee has made a written request to  
 31 the United States secretary of the treasury for related federal returns  
 32 or reports or return or report information, pursuant to 26 U.S.C.  
 33 Section 6103(f), and that if such requested returns or reports ~~[will be]~~  
 34 are inspected by and/or submitted to another committee, to the United  
 35 States House of Representatives, or to the United States Senate, then  
 36 such inspection and/or submission shall occur in a manner consistent  
 37 with federal law as informed by the requirements and procedures estab-  
 38 lished in 26 U.S.C. Section 6103(f).

39 § 13. Subdivision (d) of section 1299-f of the tax law, as added by a  
 40 chapter of the laws of 2019 amending the tax law and the administrative  
 41 code of the city of New York, relating to requiring the commissioner of  
 42 taxation and finance to cooperate with investigations by certain commit-  
 43 tees of the United States Congress under certain circumstances, as  
 44 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
 45 to read as follows:

46 (d) (1) Notwithstanding the provisions of subdivision (a) of this  
 47 section, upon written request from the chairperson of the committee on  
 48 ways and means of the United States House of Representatives, the chair-  
 49 person of the committee on finance of the United States Senate, or the  
 50 chairperson of the joint committee on taxation of the United States  
 51 Congress, the commissioner shall furnish such committee with any current  
 52 or prior year returns specified in such request that were filed under  
 53 this article ~~[specified in such request]~~ by the president of the United  
 54 States, vice-president of the United States, member of the United States  
 55 Congress representing New York state, or any person who served in or was  
 56 employed by the executive branch of the government of the United States



1 on the executive staff of the president, in the executive office of the  
2 president, or in an acting or confirmed capacity in a position subject  
3 to confirmation by the United States senate; or, in New York state: a  
4 statewide elected official, as defined in paragraph (a) of subdivision  
5 one of section seventy-three-a of the public officers law; a state  
6 officer or employee, as defined in subparagraph (i) of paragraph (c) of  
7 subdivision one of such section seventy-three-a; a political party  
8 chairperson, as defined in paragraph (h) of subdivision one of such  
9 section seventy-three-a; a local elected official, as defined in subdivi-  
10 sions one and two of section eight hundred ten of the general municipi-  
11 pal law; a person appointed, pursuant to law, to serve due to vacancy or  
12 otherwise in the position of a local elected official, as defined in  
13 subdivisions one and two of section eight hundred ten of the general  
14 municipal law; a member of the state legislature; or a judge or justice  
15 of the unified court system; or filed by a partnership, firm, associ-  
16 ation, corporation, joint-stock company, trust or similar entity direct-  
17 ly or indirectly controlled by any individual listed in this paragraph,  
18 whether by contract, through ownership or control of a majority interest  
19 in such entity, or otherwise, or filed by a partnership, firm, associ-  
20 ation, corporation, joint-stock company, trust or similar entity of  
21 which any individual listed in this paragraph holds ten percent or more  
22 of the voting securities of such entity; provided however that, prior to  
23 furnishing any return, the commissioner shall redact any [information  
24 the disclosure of which, in the judgment of the commissioner, would  
25 violate state or federal law or would constitute an unwarranted invasion  
26 of personal privacy, such as] copy of a federal return (or portion ther-  
27 eof) attached to, or any information on a federal return that is  
28 reflected on, such return, and any social security numbers, account  
29 numbers and residential address information.

30 (2) ~~[Such permission shall be granted only if]~~ No returns shall be  
31 furnished pursuant to this subdivision unless the chairperson of the  
32 requesting committee certifies in writing that such returns have been  
33 requested ~~[for a specified and legitimate legislative purpose,]~~ related  
34 to, and in furtherance of, a legitimate task of the Congress, that the  
35 requesting committee has made a written request to the United States  
36 secretary of the treasury for related federal returns or reports or  
37 return or report information, pursuant to 26 U.S.C. Section 6103(f), and  
38 that if such requested returns [will be] are inspected by and/or submit-  
39 ted to another committee, to the United States House of Representatives,  
40 or to the United States Senate, then such inspection and/or submission  
41 shall occur in a manner consistent with federal law as informed by the  
42 requirements and procedures established in 26 U.S.C. Section 6103(f).

43 § 14. Subdivision (i) of section 1418 of the tax law, as added by a  
44 chapter of the laws of 2019 amending the tax law and the administrative  
45 code of the city of New York, relating to requiring the commissioner of  
46 taxation and finance to cooperate with investigations by certain commit-  
47 tees of the United States Congress under certain circumstances, as  
48 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
49 to read as follows:

50 (i) (1) Notwithstanding the provisions of subdivision (a) of this  
51 section, upon written request from the chairperson of the committee on  
52 ways and means of the United States House of Representatives, the chair-  
53 person of the committee on finance of the United States Senate, or the  
54 chairperson of the joint committee on taxation of the United States  
55 Congress, the commissioner shall furnish such committee with any current  
56 or prior year returns filed specified in such request that were under



1 this article [~~specified in such request~~] by the president of the United  
2 States, vice-president of the United States, member of the United States  
3 Congress representing New York state, or any person who served in or was  
4 employed by the executive branch of the government of the United States  
5 on the executive staff of the president, in the executive office of the  
6 president, or in an acting or confirmed capacity in a position subject  
7 to confirmation by the United States senate; or, in New York state: a  
8 statewide elected official, as defined in paragraph (a) of subdivision  
9 one of section seventy-three-a of the public officers law; a state  
10 officer or employee, as defined in subparagraph (i) of paragraph (c) of  
11 subdivision one of such section seventy-three-a; a political party  
12 chairperson, as defined in paragraph (h) of subdivision one of such  
13 section seventy-three-a; a local elected official, as defined in subdivi-  
14 sions one and two of section eight hundred ten of the general municip-  
15 al law; a person appointed, pursuant to law, to serve due to vacancy or  
16 otherwise in the position of a local elected official, as defined in  
17 subdivisions one and two of section eight hundred ten of the general  
18 municipal law; a member of the state legislature; or a judge or justice  
19 of the unified court system; or filed by a partnership, firm, associ-  
20 ation, corporation, joint-stock company, trust or similar entity direct-  
21 ly or indirectly controlled by any individual listed in this paragraph,  
22 whether by contract, through ownership or control of a majority interest  
23 in such entity, or otherwise, or filed by a partnership, firm, associ-  
24 ation, corporation, joint-stock company, trust or similar entity of  
25 which any individual listed in this paragraph holds ten percent or more  
26 of the voting securities of such entity; provided however that, prior to  
27 furnishing any return, the commissioner shall redact any [~~information~~  
28 ~~the disclosure of which, in the judgment of the commissioner, would~~  
29 ~~violate state or federal law or would constitute an unwarranted invasion~~  
30 ~~of personal privacy, such as~~] copy of a federal return (or portion ther-  
31 eof) attached to, or any information on a federal return that is  
32 reflected on, such return, and any social security numbers, account  
33 numbers and residential address information.

34 (2) [~~Such permission shall be granted only if~~] No returns shall be  
35 furnished pursuant to this subdivision unless the chairperson of the  
36 requesting committee certifies in writing that such returns have been  
37 requested [~~for a specified and legitimate legislative purpose,~~] related  
38 to, and in furtherance of, a legitimate task of the Congress, that the  
39 requesting committee has made a written request to the United States  
40 secretary of the treasury for related federal returns or return informa-  
41 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested  
42 returns [~~will be~~] are inspected by and/or submitted to another commit-  
43 tee, to the United States House of Representatives, or to the United  
44 States Senate, then such inspection and/or submission shall occur in a  
45 manner consistent with federal law as informed by the requirements and  
46 procedures established in 26 U.S.C. Section 6103(f).

47 § 15. Subdivision (h) of section 1518 of the tax law, as added by a  
48 chapter of the laws of 2019 amending the tax law and the administrative  
49 code of the city of New York, relating to requiring the commissioner of  
50 taxation and finance to cooperate with investigations by certain commit-  
51 tees of the United States Congress under certain circumstances, as  
52 proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended  
53 to read as follows:

54 (h) (1) Notwithstanding the provisions of subdivision (a) of this  
55 section, upon written request from the chairperson of the committee on  
56 ways and means of the United States House of Representatives, the chair-



1 person of the committee on finance of the United States Senate, or the  
2 chairperson of the joint committee on taxation of the United States  
3 Congress, the commissioner shall furnish such committee with any current  
4 or prior year returns filed specified in such request that were under  
5 this article [~~specified in such request~~] by the president of the United  
6 States, vice-president of the United States, member of the United States  
7 Congress representing New York state, or any person who served in or was  
8 employed by the executive branch of the government of the United States  
9 on the executive staff of the president, in the executive office of the  
10 president, or in an acting or confirmed capacity in a position subject  
11 to confirmation by the United States senate; or, in New York state: a  
12 statewide elected official, as defined in paragraph (a) of subdivision  
13 one of section seventy-three-a of the public officers law; a state  
14 officer or employee, as defined in subparagraph (i) of paragraph (c) of  
15 subdivision one of such section seventy-three-a; a political party  
16 chairperson, as defined in paragraph (h) of subdivision one of such  
17 section seventy-three-a; a local elected official, as defined in subdivi-  
18 sions one and two of section eight hundred ten of the general municip-  
19 al law; a person appointed, pursuant to law, to serve due to vacancy or  
20 otherwise in the position of a local elected official, as defined in  
21 subdivisions one and two of section eight hundred ten of the general  
22 municipal law; a member of the state legislature; or a judge or justice  
23 of the unified court system, or filed by a partnership, firm, associ-  
24 ation, corporation, joint-stock company, trust or similar entity direct-  
25 ly or indirectly controlled by any individual listed in this paragraph,  
26 whether by contract, through ownership or control of a majority interest  
27 in such entity, or otherwise, or filed by a partnership, firm, associ-  
28 ation, corporation, joint-stock company, trust or similar entity of  
29 which any individual listed in this paragraph holds ten percent or more  
30 of the voting securities of such entity; provided however that, prior to  
31 furnishing any return, the commissioner shall redact any [~~information~~  
32 ~~the disclosure of which, in the judgment of the commissioner, would~~  
33 ~~violate state or federal law or would constitute an unwarranted invasion~~  
34 ~~of personal privacy, such as~~] copy of a federal return (or portion ther-  
35 eof) attached to, or any information on a federal return that is  
36 reflected on, such return, and any social security numbers, account  
37 numbers and residential address information.

38 (2) [~~Such permission shall be granted only if~~] No returns shall be  
39 furnished pursuant to this subdivision unless the chairperson of the  
40 requesting committee certifies in writing that such returns have been  
41 requested [~~for a specified and legitimate legislative purpose,~~] related  
42 to, and in furtherance of, a legitimate task of the Congress, that the  
43 requesting committee has made a written request to the United States  
44 secretary of the treasury for related federal returns or return informa-  
45 tion, pursuant to 26 U.S.C. Section 6103(f), and that if such requested  
46 returns [~~will be~~] are inspected by and/or submitted to another commit-  
47 tee, to the United States House of Representatives, or to the United  
48 States Senate, then such inspection and/or submission shall occur in a  
49 manner consistent with federal law as informed by the requirements and  
50 procedures established in 26 U.S.C. Section 6103(f).

51 § 16. Subdivision (f) of section 1555 of the tax law, as added by a  
52 chapter of the laws of 2019 amending the tax law and the administrative  
53 code of the city of New York, relating to requiring the commissioner of  
54 taxation and finance to cooperate with investigations by certain commit-  
55 tees of the United States Congress under certain circumstances, as



proposed in legislative bills numbers S. 5072-A and A.7194-A, is amended to read as follows:

(f) (1) Notwithstanding the provisions of subdivision (a) of this section, upon written request from the chairperson of the committee on ways and means of the United States House of Representatives, the chairperson of the committee on finance of the United States Senate, or the chairperson of the joint committee on taxation of the United States Congress, the commissioner shall furnish such committee with any current or prior year returns filed specified in such request that were under this article ~~[specified in such request]~~ by the president of the United States, vice-president of the United States, member of the United States Congress representing New York state, or any person who served in or was employed by the executive branch of the government of the United States on the executive staff of the president, in the executive office of the president, or in an acting or confirmed capacity in a position subject to confirmation by the United States senate; or, in New York state: a statewide elected official, as defined in paragraph (a) of subdivision one of section seventy-three-a of the public officers law; a state officer or employee, as defined in subparagraph (i) of paragraph (c) of subdivision one of such section seventy-three-a; a political party chairperson, as defined in paragraph (h) of subdivision one of such section seventy-three-a; a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a person appointed, pursuant to law, to serve due to vacancy or otherwise in the position of a local elected official, as defined in subdivisions one and two of section eight hundred ten of the general municipal law; a member of the state legislature; or a judge or justice of the unified court system; or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity directly or indirectly controlled by any individual listed in this paragraph, whether by contract, through ownership or control of a majority interest in such entity, or otherwise, or filed by a partnership, firm, association, corporation, joint-stock company, trust or similar entity of which any individual listed in this paragraph holds ten percent or more of the voting securities of such entity; provided however that, prior to furnishing any return, the commissioner shall redact any [information the disclosure of which, in the judgment of the commissioner, would violate state or federal law or would constitute an unwarranted invasion of personal privacy, such as] copy of a federal return (or portion thereof) attached to, or any information on a federal return that is reflected on, such return, and any social security numbers, account numbers and residential address information.

(2) ~~[Such permission shall be granted only if]~~ No returns shall be furnished pursuant to this subdivision unless the chairperson of the requesting committee certifies in writing that such returns have been requested ~~[for a specified and legitimate legislative purpose,]~~ related to, and in furtherance of, a legitimate task of the Congress, that the requesting committee has made a written request to the United States secretary of the treasury for related federal returns or return information, pursuant to 26 U.S.C. Section 6103(f), and that if such requested returns ~~[will be]~~ are inspected by and/or submitted to another committee, to the United States House of Representatives, or to the United States Senate, then such inspection and/or submission shall occur in a manner consistent with the requirements and procedures established in 26 U.S.C. Section 6103(f).



1 § 17. Subdivision (m) of section 11-1797 of the administrative code of  
2 the city of New York, as added by a chapter of the laws of 2019 amending  
3 the tax law and the administrative code of the city of New York, relat-  
4 ing to requiring the commissioner of taxation and finance to cooperate  
5 with investigations by certain committees of the United States Congress  
6 under certain circumstances, as proposed in legislative bills numbers S.  
7 5072-A and A.7194-A, is amended to read as follows:

8 (m) (1) Notwithstanding the provisions of subdivision (e) of this  
9 section, upon written request from the chairperson of the committee on  
10 ways and means of the United States House of Representatives, the chair-  
11 person of the committee on finance of the United States Senate, or the  
12 chairperson of the joint committee on taxation of the United States  
13 Congress, the commissioner of taxation and finance shall furnish such  
14 committee with any current or prior year returns specified in such  
15 request that were filed under this article [~~specified in such request~~]  
16 by the president of the United States, vice-president of the United  
17 States, member of the United States Congress representing New York  
18 state, or any person who served in or was employed by the executive  
19 branch of the government of the United States on the executive staff of  
20 the president, in the executive office of the president, or in an  
21 acting or confirmed capacity in a position subject to confirmation by  
22 the United States senate; or, in New York state: a statewide elected  
23 official, as defined in paragraph (a) of subdivision one of section  
24 seventy-three-a of the public officers law; a state officer or employ-  
25 ee, as defined in subparagraph (i) of paragraph (c) of subdivision one  
26 of such section seventy-three-a; a political party chairperson, as  
27 defined in paragraph (h) of subdivision one of such section seventy-  
28 three-a; a local elected official, as defined in subdivisions one and  
29 two of section eight hundred ten of the general municipal law; a person  
30 appointed, pursuant to law, to serve due to vacancy or otherwise in the  
31 position of a local elected official, as defined in subdivisions one and  
32 two of section eight hundred ten of the general municipal law; a member  
33 of the state legislature; or a judge or justice of the unified court  
34 system; provided however that, prior to furnishing any return, the  
35 commissioner shall redact any [~~information the disclosure of which, in~~  
36 ~~the judgment of the commissioner, would violate state or federal law or~~  
37 ~~would constitute an unwarranted invasion of personal privacy, such as~~]  
38 copy of a federal return (or portion thereof) attached to, or any infor-  
39 mation on a federal return that is reflected on, such return, and any  
40 social security numbers, account numbers and residential address infor-  
41 mation.

42 (2) [~~Such permission shall be granted only if~~] No returns shall be  
43 furnished pursuant to this subdivision unless the chairperson of the  
44 requesting committee certifies in writing that such returns have been  
45 requested [~~for a specified and legitimate legislative purpose,~~] related  
46 to, and in furtherance of, a legitimate task of the Congress, that the  
47 requesting committee has made a written request to the United States  
48 secretary of the treasury for related federal reports or returns or  
49 report or return information, pursuant to 26 U.S.C. Section 6103(f),  
50 and that if such requested returns [~~will be~~] are inspected by and/or  
51 submitted to another committee, to the United States House of Represen-  
52 tatives, or to the United States Senate, then such inspection and/or  
53 submission shall occur in a manner consistent with federal law as  
54 informed by the requirements and procedures established in 26 U.S.C.  
55 Section 6103(f).

1 § 18. This act shall take effect on the same date and in the same  
2 manner as a chapter of the laws of 2019 amending the tax law and the  
3 administrative code of the city of New York, relating to requiring the  
4 commissioner of taxation and finance to cooperate with investigations by  
5 certain committees of the United States Congress under certain circum-  
6 stances, as proposed in legislative bills numbers S.5072-A and A.7194-A,  
7 takes effect; provided that section seven of this act shall take effect  
8 on the same date and in the same manner as section 1 of part XX of chap-  
9 ter 59 of the laws of 2019 takes effect.